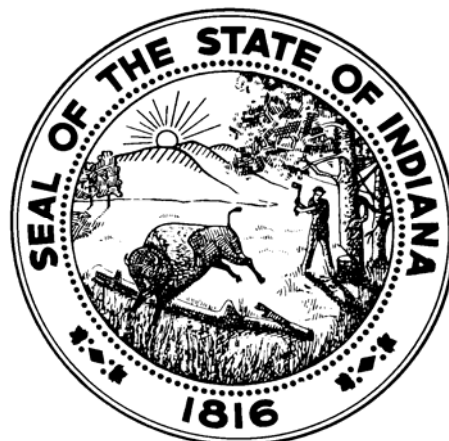


STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2765

REVIEW REPORT
OF

CAMP SUMMIT BOOT CAMP
DEPARTMENT OF CORRECTION
STATE OF INDIANA

February 1, 1999 to June 30, 2006



FILED
10/18/2006

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AGENCY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Commissioner, Department of Corrections	Ed Cohn Evelyn Ridley-Turner J. David Donahue	07-05-96 to 01-31-01 02-01-01 to 01-09-05 01-10-05 to 01-11-09
Superintendent	Cecil Davis Linda Commons John Hardwick Mike Scott	12-07-97 to 07-08-01 07-09-01 to 01-12-03 01-13-03 to 08-28-05 08-29-05 to 06-30-07
Business Administrator	Sue Rohrer	01-01-99 to 06-30-07



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INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE CAMP SUMMIT BOOT CAMP

We have reviewed the receipts, disbursements, and assets of the Camp Summit Boot Camp (Camp Summit) for the period of February 1, 1999 to June 30, 2006. The Camp Summit's management is responsible for the receipts, disbursements, and assets.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. A review is substantially less in scope than an examination, the objective of which is the expression of an opinion on the receipts, disbursements, and assets. Accordingly, we do not express such an opinion.

Financial transactions of this office are included in the scope of our audits of the State of Indiana as reflected in the Indiana Comprehensive Annual Financial Reports.

Based on our review, nothing came to our attention that caused us to believe that the receipts, disbursements, and assets of Camp Summit are not in all material respects in conformity with the criteria set forth in the Accounting and Uniform Compliance Guidelines Manual for State Agencies, and applicable laws and regulations.

STATE BOARD OF ACCOUNTS

September 13, 2006

CAMP SUMMIT BOOT CAMP
EXIT CONFERENCE

The contents of this report were discussed on September 14, 2006, with Sue Rohrer, Business Administrator; and Mike Scott, Superintendent. Our report disclosed no material items that warrant comment at this time.